

1120 BUSINESS RULES FOR TAX YEAR 2004

Version 2004v1.0

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
F1120-002	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	
F1120-003	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then no more than one Form 851 must be attached.	Multiple Documents	Reject	
F1120-004	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached	Missing Document	Reject	
F1120-010	If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.	Data Mismatch	Reject	
F1120-017	If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached.	Missing Document	Reject	
F1120-018	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32h[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	
F1120-021	If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 17.	Data Mismatch	Reject	Verbiage Change
F1120-027	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached.	Missing Document	Reject	
F1120-030	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	
F1120-031	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then Form 5884 must be attached.	Missing Document	Reject	
F1120-032	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then no more than one Form 5884 must be attached.	Multiple Documents	Reject	
F1120-033	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then Form 6478 must be attached.	Missing Document	Reject	
F1120-034	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	
F1120-035	If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached	Missing Document	Reject	

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F1120-042	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Missing Document	Reject	
F1120-044	If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.	Missing Document	Reject	
F1120-049	If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.	Missing Document	Reject	
F1120-058	If Form 1120, Schedule J, Line 4 has a non-zero value, then Form 4626 must be attached.	Missing Document	Reject	
F1120-059	If Form 1120, Schedule J, Line 4 has a non-zero value, then no more than one Form 4626 must be attached.	Multiple Documents	Reject	
F1120-060	Form 1120, Schedule J, Line 4 must equal Form 4626, Line 14.	Data Mismatch	Reject	
F1120-061	If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.	Missing Document	Reject	
F1120-063	Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14	Data Mismatch	Reject	
F1120-064	If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.	Missing Document	Reject	
F1120-065	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Missing Document	Reject	
F1120-066	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Multiple Documents	Reject	
F1120-067	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.	Missing Document	Reject	
F1120-070	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then Form 6765 must be attached.	Missing Document	Reject	
F1120-071	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then no more than one Form 6765 must be attached.	Multiple Documents	Reject	
F1120-072	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then Form 8586 must be attached.	Missing Document	Reject	
F1120-073	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then no more than one Form 8586 must be attached.	Multiple Documents	Reject	
F1120-074	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then Form 3468 must be attached.	Missing Document	Reject	

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F1120-075	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	
F1120-076	If Form 1120, Schedule J, Line 9 contains a non-zero value then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	
F1120-078	If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.	Data Mismatch	Reject	
F1120-079	If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11.	Data Mismatch	Reject	
F1120-089	If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.	Missing Document	Reject	
F1120-109	If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided.	Missing Data	Reject	
F1120-110	Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's Name Control in the Return Header.	Incorrect Data	Reject	Deleted
F1120-111	EIN of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as Filer's EIN in the Return Header.	Incorrect Data	Reject	Deleted
F1120-112	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	
F1120-113	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	
F1120-118	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then no more than one Form 4797 must be attached.	Multiple Documents	Reject	
F1120-119	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then one Form 3800 must be attached.	Missing Document	Reject	
F1120-120	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then only one Form 3800 must be attached.	Multiple Documents	Reject	
F1120-122	There can be no more than one Form 3468 attached to Form 1120.	Multiple Documents	Reject	
F1120-123	There can be no more than one Form 4255 attached to Form 1120.	Multiple Documents	Reject	
F1120-124	There can be no more than one Form 4797 attached to Form 1120.	Multiple Documents	Reject	
F1120-125	There can be no more than one Form 5884 attached to Form 1120.	Multiple Documents	Reject	
F1120-126	There can be no more than one Form 6478 attached to Form 1120.	Multiple Documents	Reject	

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F1120-127	There can be no more than one Form 6765 attached to Form 1120.	Multiple Documents	Reject	
F1120-128	There can be no more than one Form 8271 attached to Form 1120	Multiple Documents	Reject	
F1120-129	There can be no more than one Form 8586 attached to Form 1120.	Multiple Documents	Reject	
F1120-149	If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value.	Missing Data	Reject	
F1120-154	Form 1120, Line 33 must equal Form 2220, Line 36.	Data Mismatch	Reject	
F1120-171	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then Form 8830 must be attached.	Missing Document	Reject	
F1120-172	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then no more than one Form 8830 must be attached.	Multiple Documents	Reject	
F1120-173	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then Form 8826 must be attached.	Missing Document	Reject	
F1120-174	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then no more than one Form 8826 must be attached.	Multiple Documents	Reject	
F1120-175	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then Form 8835 must be attached.	Missing Document	Reject	
F1120-176	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then no more than one Form 8835 must be attached	Multiple Documents	Reject	
F1120-177	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then Form 8844 must be attached	Missing Document	Reject	
F1120-178	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then no more than one Form 8844 must be attached.	Multiple Documents	Reject	
F1120-179	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then Form 8845 must be attached.	Missing Document	Reject	
F1120-180	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then no more than one Form 8845 must be attached.	Multiple Documents	Reject	
F1120-181	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then Form 8846 must be attached.	Missing Document	Reject	

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F1120-182	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then no more than one Form 8846 must be attached.	Multiple Documents	Reject	
F1120-183	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then Form 8820 must be attached.	Missing Document	Reject	
F1120-184	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then no more than one Form 8820 must be attached.	Multiple Documents	Reject	
F1120-185	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then Form 8847 must be attached.	Missing Document	Reject	
F1120-186	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then no more than one Form 8847 must be attached.	Multiple Documents	Reject	
F1120-187	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then Form 8861 must be attached.	Missing Document	Reject	
F1120-188	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then no more than one Form 8861 must be attached.	Multiple Documents	Reject	
F1120-189	If Form 1120, Schedule J, Line 10 "Other Taxes Amount" has a non-zero value and Schedule J, Line 10 checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8697".	Missing Document	Reject	
F1120-190	If Form 1120, Schedule J, Line 6f has a non-zero value, then Form 8860 must be attached.	Missing Document	Reject	
F1120-191	If Form 1120, Schedule J, Line 6f has a non-zero value, then no more than one Form 8860 must be attached.	Multiple Documents	Reject	
F1120-192	If Form 1120, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	
F1120-194	If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked then Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".	Missing Document	Reject	
F1120-195	If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked, then no more than one Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".	Multiple Documents	Reject	
F1120-197	If Form 1120, Schedule J, Line 6b has a non-zero value, then Form 5735 must be attached.	Missing Document	Reject	
F1120-198	If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndicator" does not contain the value of " BACKUP WITHHOLDING "), then Form 2439 must be attached.	Missing Document	Reject	

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F1120-199	If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value " BACKUP WITHHOLDING " ("backupWithholdingIndicator" does not contain the value of "BACKUP WITHHOLDING"), then Form 1120, line 32f must equal the total of all Forms 2439, line 2	Data Mismatch	Reject	
F1120-200	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8611".	Missing Document	Reject	
F1120-201	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8866".	Missing Document	Reject	
F1120-202	If Form 1120, Schedule K Line 6 has a choice of 'Yes' indicated, then Form 5452 must be attached.	Missing Document	Reject	
F1120-206	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then Form 8881 must be attached.	Missing Document	Reject	
F1120-207	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then no more than one Form 8881 must be attached.	Multiple Documents	Reject	
F1120-208	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then Form 8882 must be attached.	Missing Document	Reject	
F1120-209	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then no more than one Form 8882 must be attached.	Multiple Documents	Reject	
F1120-210	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then Form 8884 must be attached.	Missing Document	Reject	
F1120-211	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then no more than one Form 8884 must be attached.	Multiple Documents	Reject	
F1120-212	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then Form 8874 must be attached.	Missing Document	Reject	
F1120-213	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then no more than one Form 8874 must be attached.	Multiple Documents	Reject	
F1120-214	If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-215	If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-216	If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-217	If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	

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F1120-218	There may be no more than one binary attachment titled "Form 1120-L" present in the return.	Multiple Documents	Reject	
F1120-219	If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value.	Missing Data	Reject	
F1120-220	If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-1, Line 10 must have a value.	Missing Data	Reject	Deleted
F1120-221	If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value.	Missing Data	Reject	
F1120-222	If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return.	Missing Document	Reject	
F1120-226	If Form 1120, Schedule J, Line 1 checkbox is checked, then Form 1120, Schedule J, Line 2a(1), Line 2a(2) and Line 2a(3) must have a value.	Missing Data	Reject	
F1120-227	If Form 1120, Schedule J, Line 2a(1) or Line 2a(2) or Line 2a(3) has a value, then Form 1120, Schedule J, Line 1 checkbox must be checked.	Missing Data	Reject	
F1120-228	If Schedule PH (Form 1120) is present in the return, then Form 1120, Checkbox A2 "Personal Holding Company" must be checked.	Missing Data	Reject	
F1120-229	EIN and Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's EIN and Name Control in the Return Header.	Incorrect Data	Reject	New
F1120-230	If Form 1120, Item A4, checkbox "Schedule M-3 required" is checked, then Schedule M-3 (Form 1120), must be attached.	Missing Document	Reject	New
F1120-231	If Form 1120, Schedule J, Line 6f must equal Form 8860, Line 9.	Data Mismatch	Reject	New
F1120-232	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then a Parent Return and a Subsidiary Return (for each Subsidiary Corporation listed on Form 851) must be provided.	Missing Document	Reject	
F1120-233	If Form 1120, Item D "Total Assets" is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120) must be present in the return.	Missing Document	Reject	New
F1120-234	If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120) is not present in the return, then Form 1120, Schedule M-1, Line 10 must have a value.	Missing Data	Reject	New
F3468-003	If Form 3468, Line 1c, "Certified Historic Structures" has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	
F3468-004	If Form 3468, Line 1c, "Calculated Expenditures Certified Historic Struct." has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	
F3800-003	If Form 3800, Part 1, Line 1a has a non-zero value, then Form 3468 must be attached to Form 1120.	Missing Document	Reject	
F3800-004	If Form 3800, Part 1, Line 1a has a non-zero value, then no more than one Form 3468 must be attached to Form 1120.	Multiple Documents	Reject	
F3800-007	If Form 3800, Part 1, Line 1b has a non-zero value, then Form 5884 must be attached to Form 1120.	Missing Document	Reject	
F3800-009	If Form 3800, Part 1, Line 1b has a non-zero value, then no more than one Form 5884 must be attached to Form 1120.	Multiple Documents	Reject	

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F3800-010	If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6478 must be attached to Form 1120.	Missing Document	Reject	
F3800-011	If Form 3800, Part 1, Line 1d has a non-zero value, then no more than one Form 6478 must be attached to Form 1120.	Multiple Documents	Reject	
F3800-012	If Form 3800, Part 1, Line 1e has a non-zero value, then Form 6765 must be attached to Form 1120.	Missing Document	Reject	
F3800-013	If Form 3800, Part 1, Line 1e has a non-zero value, then no more than one Form 6765 must be attached to Form 1120.	Multiple Documents	Reject	
F3800-014	If Form 3800, Part 1, Line 1f has a non-zero value, then Form 8586 must be attached to Form 1120.	Missing Document	Reject	
F3800-015	If Form 3800, Part 1, Line 1f has a non-zero value, then no more than one Form 8586 must be attached to Form 1120.	Multiple Documents	Reject	
F3800-016	If Form 3800, Part 1, Line 1q has a non-zero value, then "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Missing Document	Reject	
F3800-017	If Form 3800, Part 1, Line 1q has a non-zero value, then no more than one "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Multiple Documents	Reject	
F3800-019	If Form 3800, Part 1, Line 1n, has a non-zero value, then Form 8881 must be attached to the return.	Missing Document	Reject	
F3800-020	If Form 3800, Part 1, Line 1n, has a non-zero value, then no more than one Form 8881 must be attached to the return.	Multiple Documents	Reject	
F3800-021	If Form 3800, Part 1, Line 1m, has a non-zero value, then Form 8874 must be attached to the return.	Missing Document	Reject	
F3800-022	If Form 3800, Part 1, Line 1m, has a non-zero value, then no more than one Form 8874 must be attached to the return.	Multiple Documents	Reject	
F3800-023	If Form 3800, Part 1, Line 1g has a non-zero value, then Form 8830 must be attached to the return.	Missing Document	Reject	
F3800-024	If Form 3800, Part 1, Line 1g has a non-zero value, then no more than one Form 8830 must be attached to the return.	Multiple Documents	Reject	
F3800-025	If Form 3800, Part 1, Line 1h has a non-zero value, then Form 8826 must be attached to the return.	Missing Document	Reject	
F3800-026	If Form 3800, Part 1, Line 1h has a non-zero value, then no more than one Form 8826 must be attached to the return.	Multiple Documents	Reject	
F3800-027	If Form 3800, Part 1, Line 1i has a non-zero value, then Form 8835 must be attached to the return.	Missing Document	Reject	
F3800-028	If Form 3800, Part 1, Line 1i has a non-zero value, then no more than one Form 8835 must be attached to the return.	Multiple Documents	Reject	
F3800-029	If Form 3800, Part 1, Line 1j has a non-zero value, then Form 8845 must be attached to the return.	Missing Document	Reject	
F3800-030	If Form 3800, Part 1, Line 1j has a non-zero value, then no more than one Form 8845 must be attached to the return.	Multiple Documents	Reject	
F3800-031	If Form 3800, Part 1, Line 1k has a non-zero value, then Form 8846 must be attached to the return.	Missing Document	Reject	

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F3800-032	If Form 3800, Part 1, Line 1k has a non-zero value, then no more than one Form 8846 must be attached to the return.	Multiple Documents	Reject	
F3800-033	If Form 3800, Part 1, Line 1l has a non-zero value, then Form 8820 must be attached to the return.	Missing Document	Reject	
F3800-034	If Form 3800, Part 1, Line 1l has a non-zero value, then no more than one Form 8820 must be attached to the return.	Multiple Documents	Reject	
F3800-035	If Form 3800, Part 1, Line 1p has a non-zero value, then Form 8847 must be attached to the return.	Missing Document	Reject	
F3800-036	If Form 3800, Part 1, Line 1p has a non-zero value, then no more than one Form 8847 must be attached to the return.	Multiple Documents	Reject	
F3800-037	If Form 3800, Part 1, Line 1c, has a non-zero value, then Form 8861 must be attached to the return.	Missing Document	Reject	
F3800-038	If Form 3800, Part 1, Line 1c, has a non-zero value, then no more than one Form 8861 must be attached to the return.	Multiple Documents	Reject	
F3800-039	If Form 3800, Part 1, Line 1o, has a non-zero value, then Form 8882 must be attached to the return.	Missing Document	Reject	
F3800-040	If Form 3800, Part 1, Line 1o, has a non-zero value, then no more than one Form 8882 must be attached to the return.	Multiple Documents	Reject	
F4797-003	If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g).	Data Mismatch	Reject	Impl Change
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject	
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	
F5471-007	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Missing Document	Reject	
F5471-009	If in Form 5471, Schedule G, Line 3, a choice of 'Yes' is indicated, then one or more "Owns Foreign Entities Statements" [OwnsForeignEntitiesStatement] must be attached.	Missing Document	Reject	
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	
F5471-016	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Missing Document	Reject	
F5471-018	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Other Assets Statement" [OtherAssetsStatement] must be attached.	Missing Document	Reject	
F5471-020	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmnt] must be attached.	Missing Document	Reject	

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
F5471-022	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Missing Document	Reject	
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	
F6478-002	If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).	Incorrect Data	Reject	
F6765-002	If Form 6765, Line 9 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000).	Incorrect Data	Reject	
F851-005	The EIN of the Subsidiary Corporation in Form 851 must not equal all nines.	Incorrect Data	Reject	
F851-006	For each Subsidiary Corporation in Form 851, Part I, the EIN of the Subsidiary ("CorporationEIN" of "SubsidiaryCorporationInfo") must not be the same as the EIN of the Filer (Common Parent Corporation) in the Return Header.	Incorrect Data	Reject	
F8586-004	If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached to the return.	Missing Document	Reject	
F8586-005	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached to the return.	Incorrect Data	Reject	
F8609-004	The number of Form 8609 must match the number of Schedule A (Form 8609) in the return.	Data Mismatch	Reject	
F8824-005	If Form 8824 is present, and any one of the lines 1 through 6 has a value, then a choice of 'Yes' or 'No' must be indicated on Line 7.	Missing Data	Reject	
F8865-003	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.	Missing Data	Reject	
F8865-010	Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked	Missing Data	Reject	
F8865-013	If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	Verbiage Change
F8865-014	If Form 8865, Schedule K, Line 15c has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	Verbiage Change
F8865-020	There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 15a or 15b.	Multiple Documents	Reject	Verbiage Change
F8865-022	There can be no more than one Form 3468 attached to Form 8865, Schedule K, Line 20c.	Multiple Documents	Reject	Deleted
F8865-024	If in Form 8865, Line G8, checkbox 'Yes' is checked, then "Separate Units Schedule" [SeparateUnitsSchedule] must be attached.	Missing Document	Reject	
F8865-025	If in Form 8865, Line G8, checkbox 'Yes' is checked, then no more than one "Separate Units Schedule" [SeparateUnitsSchedule] may be attached.	Multiple Documents	Reject	
F8865-028	If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	Missing Data	Reject	
F8865-029	If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.	Missing Document	Reject	
F8865-030	If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached.	Multiple Documents	Reject	

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
F8865-073	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6478 attached	Multiple Documents	Reject	Verbiage Change
F8865-074	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	Verbiage Change
F8865-077	If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8874, 8881, 8882, 8884, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].	Missing Document	Reject	Verbiage Change
F8865-088	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	Verbiage Change
F8865-089	There can be no more than one Form 3468 attached to Form 8865.	Multiple Documents	Reject	
F8865-090	There can be no more than one Form 4255 attached to Form 8865.	Multiple Documents	Reject	
F8865-091	There can be no more than one Form 4797 attached to Form 8865..	Multiple Documents	Reject	
F8865-092	There can be no more than one Form 5884 attached to Form 8865.	Multiple Documents	Reject	
F8865-093	There can be no more than one Form 6478 attached to Form 8865.	Multiple Documents	Reject	
F8865-094	There can be no more than one Form 6765 attached to Form 8865.	Multiple Documents	Reject	
F8865-095	There can be no more than one Form 8271 attached to Form 8865.	Multiple Documents	Reject	
F8865-096	There can be no more than one Form 8586 attached to Form 8865.	Multiple Documents	Reject	
F8865-101	There can be no more than one Form 4255 attached to Form 8865, Schedule K, Line 20c.	Multiple Documents	Reject	Deleted
F8865-131	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8826 attached.	Multiple Documents	Reject	Verbiage Change
F8865-132	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8830 attached.	Multiple Documents	Reject	Verbiage Change
F8865-133	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8834 attached.	Multiple Documents	Reject	Verbiage Change
F8865-134	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8835 attached.	Multiple Documents	Reject	Verbiage Change
F8865-135	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8844 attached.	Multiple Documents	Reject	Verbiage Change
F8865-136	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8845 attached.	Multiple Documents	Reject	Verbiage Change
F8865-137	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8846 attached.	Multiple Documents	Reject	Verbiage Change

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
F8865-138	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8847 attached.	Multiple Documents	Reject	Verbiage Change
F8865-139	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8861 attached.	Multiple Documents	Reject	Verbiage Change
F8865-140	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8820 attached.	Multiple Documents	Reject	Verbiage Change
F8865-141	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8874 attached.	Multiple Documents	Reject	Verbiage Change
F8865-142	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8881 attached.	Multiple Documents	Reject	Verbiage Change
F8865-143	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8882 attached.	Multiple Documents	Reject	Verbiage Change
F8865-144	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8884 attached.	Multiple Documents	Reject	Verbiage Change
F8865-145	If Form 8865, Line G10, checkbox 'No' is checked, then Form 8865, Schedules D, K, L, M-1, M-2 and Schedule K-1(Form 8865) must be present in the return.	Missing Document	Reject	Deleted
F8865-146	If Form 8865, Schedule K, Line 6a contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	Deleted
F8865-147	If Form 8865, Schedule K, Line 6b contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	Deleted
F8865-148	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8860 attached.	Multiple Documents	Reject	Verbiage Change
F8865-149	If Form 8865, Schedule K, Line 10 contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	New
F8873-001	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.	Missing Data	Reject	
F8873-002	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value.	Missing Data	Reject	
F982-001	If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value.	Missing Data	Reject	
F982-003	If Form 982, Line 1d is checked, Line 4 must have a non-zero value.	Missing Data	Reject	
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	
FPYMT-002	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Incorrect Data	Reject	
FPYMT-004	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return.	Incorrect Data	Reject	
FPYMT-007	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS	Incorrect Data	Reject	
R0000-001	"Tax Period Ending Date" in the Return Header must equal one of the following values for the processing year 2004- ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	
R0000-006	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 20500.	Incorrect Data	Reject	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	
R0000-008	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop	
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject	
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject	

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R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject	
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO"	Incorrect Data	Reject	
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop	
R0000-036	If Form 8838 is present in the return, then a binary attachment with title "8838 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8838 Signature Document").	Missing Document	Reject	New
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject	New
R0000-038	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050229", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130").	Incorrect Data	Reject	New
R0000-039	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject	New
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject	
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop	

Rule Number	Rule Text	Error Category	Severity	Change from 2003v23 to 2004v1.0
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject	
SA-F8609-001	Schedule A (Form 8609) Item C "Building Identification Number" must have a value.	Missing Data	Reject	
SF-F1040-003	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.	Missing Document	Reject	
SF-F1040-006	If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.	Missing Document	Reject	
SF-F1040-008	If Schedule F (Form 1040) is present in the return, Form 8865 must also be present in the return.	Incorrect Data	Reject	
SN-F1120-001	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.	Missing Document	Reject	
SN-F1120-006	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return	Missing Document	Reject	
SN-F1120-007	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	
SN-F1120-008	If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.	Missing Data	Reject	
SN-F1120-009	If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	
SN-F1120-010	If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	
SN-F1120-011	If Schedule N (Form 1120), Line 1, has a choice of 'Yes' indicated, then Form 8858 must be attached.	Missing Document	Reject	New
SPH-F1120-002	If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120).	Missing Document	Reject	
SPH-F1120-003	If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120).	Missing Document	Reject	
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop	
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop	
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop	
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop	
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop	

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T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject	
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject	
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop	
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop	Verbiage Change
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop	
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop	
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop	
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject	